



General Assembly

January Session, 2015

**Proposed Bill No. 289**

LCO No. 1914



Referred to Committee on AGING

Introduced by:  
SEN. KISSEL, 7th Dist.

**AN ACT PROVIDING AN EXEMPTION UNDER THE PERSONAL  
INCOME TAX FOR HOME HEALTH CARE SERVICES AND SUPPLIES.**

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

- 1 That chapter 229 of the general statutes be amended to allow a
- 2 deduction under the personal income tax of up to sixty thousand
- 3 dollars for the cost of full-time home health care, including, but not
- 4 limited to, the cost of medical supplies and in-home services provided
- 5 by homemaker-home health aides and other home-health care
- 6 providers.

**Statement of Purpose:**

To encourage aging in place by providing an exemption under the  
personal income tax for home health care services and supplies.